

रजिस्टर्ड नं० पी०/एस० एम० 14.



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 22 दिसम्बर, 1979/1 पौष, 1901

हिमाचल प्रदेश सरकार

आबकारी तथा कराधान विभाग

अधिसूचना

शिमला-2, 22 अक्टूबर, 1979

नं०ई०एक्स०एन०एफ० (18)-1/79.—हिमाचल प्रदेश जनरल सेल्ज टैक्स अधिनियम, 1968 (1968 का अधिनियम संख्या 24) की धारा 40 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, “हिमाचल प्रदेश जनरल सेल्ज टैक्स नियम, 1970” का संशोधन करने हेतु निम्नलिखित नियम बनाने का प्रस्ताव करते हैं, तथा उपरोक्त धारा 40 की उप-धारा (1) की आदेशानुसार, इससे प्रभावित होने वाले व्यक्तियों के सूचनार्थ इन्हें प्रकाशित किया जाता है।

इन नियमों पर हिमाचल प्रदेश राजपत्र में इस अधिसूचना के प्रकाशित होने की तिथि से 30 दिन उपरान्त किसी व्यक्ति से जो सुझाव या आपत्तियाँ इन प्रस्तावित नियमों के सम्बन्ध में आबकारी तथा कर आयुक्त, हिमाचल प्रदेश, शिमला-171003, द्वारा उक्त अवधि के भीतर प्राप्त होंगी, उनके सहित हिमाचल सरकार द्वारा विचार किया जायेगा।

RULES

1. Short title.—These rules may be called the Himachal Pradesh General Sales Tax (Amendment) Rules, 1979.

2. Amendment of rule 2.—In rule 2 of the Himachal Pradesh General Sales Tax Rules, 1970 (hereinafter referred to as “the said rules”);, (a) in clause (g) after the words”, “,” “Enforcement” and before the word “and” the sign and the words“, the Assistant Excise and Taxation Officer” shall be inserted;

(b) in clause (o) the sign “.” Occurring at the end may be substituted with the sign “;” and thereafter following clause (p) shall be added, namely:—

(P) “tax” includes the surcharge levied in section 6-A of the Act.

3. Amendment in rule 5.—In sub-section (3) of rule 5 of the said rules, for the word “Tax” wherever it occurs, the words “Tax surcharge/interest or penalty” shall be substituted.

4. Amendment of rule 6.—In rule of the said rules for the words “liability to pay tax”, the words “liability to pay tax, or surcharge” shall be substituted.

5. Amendment of rule 7.—In clause e, of sub-rule (1) of rule 7 of said rules, for the word “tax”, the words “tax or surcharge” shall be substituted.

6. Amendment of rule 13.—In sub-rule (2) of rule 13 of the said rules, for the words “tax under section 4, or that the tax due” the words “tax under section 4 or surcharge under section 6-A or the tax or surcharge, as the case may be, due” shall be substituted.

7. Amendment of rule 26.—In rule 26 of the said rules, between the words “tax” and “due” the words “or surcharge” shall be inserted.

8. Amendment of rule 27.—In rule 27 of the said rule for the word “tax”, the words “tax or surcharge” shall be substituted.

9. Amendment of rule 30.—In para (i) of rule 30 of the said rules “Form ST XXIX-B” shall be substituted for “Form ST XXIX”.

10. Insertion of New rule 32-A.—After the existing rule 32 of the said rules, the following new rule 32-A along with its heading shall be added, namely:—

“32-A-Voluntary assessment of tax.—(1) Notwithstanding anything contained in these rules, a registered dealer who has been assessed for the preceding year of his business and whose gross turnover in the year does not exceed one lac twenty five thousand rupees and where the tax due (excluding surcharge and interest) increases by fifteen percentum of the preceding year's tax (excluding surcharge and interest) paid, except where he discontinued the business, furnishes his last return for the quarter ending 31st March of that year within a period of one month of the close of the quarter, the Assessing Authority shall ordinarily accept the returns filed by such dealer under sub-section (3) of section 12 and shall assess him on the basis of the said returns without requiring the presence or production of evidence by him in case the last return is accompanied by such of the following documents as may be necessary for the purpose of verifying genuineness of any claim made in the returns for deduction, exemption, reduction or refunds, as the case may be:—

(i) receipt of payment of tax relating to the last return;

(ii) list of books maintained;

(iii) copy of the trading account;

(iv) copy of profit and loss account of the dealer if he is an income-tax assessee;

(v) list of purchases of goods outside the State of Himachal Pradesh or in the

- course of inter-State trade or commerce or import into the territory of India in form S.T. XXIX-B;
- (vi) list of goods sold in the course of inter-State trade or commerce or in the course of export out of the territory of India in form S.T. XXXI;
 - (vii) turnover in respect of the goods mentioned in the Schedule "B" of the Act and particulars;
 - (viii) total turnover of goods mentioned in Schedule "A" to the Act and taxable turnover of such goods;
 - (ix) total turnover of goods mentioned in schedule "CC" to the Act and taxable turnover of such goods;
 - (x) a statement of total sales tax collected at the different rates;
 - (xi) part C and D of forms S.T. XXIV with lists;
 - (xii) part C and D of forms XXV with lists;
 - (xiii) certificate of sales made to Government Department with the list;
 - (xiv) form 'C' received by the dealer under the Central Sales Tax Rules, 1957 along with the lists;
 - (xv) form 'D' received by the dealer under the Central Sales Tax Rules, 1957 along with the lists;
 - (xvi) forms 'E', 'F' and 'H' under the Central Sales Tax Rules, 1957 along with the lists:

Provided further that the provisions of the Rules shall not apply:—

- (i) where the dealer has not been assessed for the preceding year of his business, or
 - (ii) where the tax due (including surcharge and interest) does not register an increase of 15% or upwards over the turnover of the preceding year; or
 - (iii) where the dealer fails to file returns in time; or
 - (iv) where the dealer fails to furnish the information and documents required; or
 - (v) where the dealer has been detected for evasion of tax.
- (2) The assessing Authority shall scrutinize the returns or documents furnished under sub-rule (2) and record the details of such scrutiny. Any discrepancy or deficiency noticed by the assessing Authority shall be pointed out to the dealer by means of check slip as early as possible requiring the dealer to rectify the discrepancy or deficiency, so pointed out within a fortnight of the receipt of the check slip by the dealer.
 - (3) Where the registered dealer fails to furnish the document as required by sub-rule (1) or where he fails to comply with the requirements or check-slip issued under sub-rule (2) the Assessing Authority shall after affording an opportunity to the dealer of being heard pass an order to that effect and communicate the same to the dealer who shall thereafter be assessed under sub-section (2) of section 14 of the Act".

11. Amendment of rule 38.—In rule 3- of the said rules, after the word "tax" and before the sign and words "if any" the words "Surcharge and interest" shall be inserted.

12. Amendment of rule 39.—In rule 29 of the said rules, the following amendments shall be made, namely:—

- (i) in sub-rule (1) the words "and an Assistant Excise and Taxation Officer-in-charge of the district" shall be omitted; and
- (ii) in sub-rule (2) for the figure "5,00,000" the figure "7,00,000" shall be substituted.

13. Amendment of rule 42.—In sub-rule (1) of rule 42 of the said rules after the word and sign "penalty," and before the words "or any" the words and sign "Surcharge, interest" shall be inserted.

14. Amendment of rule 43.—For the existing sub-rule (1) of rule 43 of the said rules, the following sub-rule (1) shall be substituted, namely:—

“(1) Any amount payable by a dealer in respect of tax, surcharge, interest, penalty, composition money, registration fee or any other liability shall be paid into appropriate Government treasury or the Reserve Bank of India, or at the office of the District Excise and Taxation Officer. No payment of any such amount shall be accepted at the office of the District Excise and Taxation Officer, except through a Bank Draft payable at a local scheduled bank in favour of the assessing authority.”

15. Amendment of rule 45.—In rule 45 of the said rules, after the words and sign “Sales tax,” the words “surcharge and interest” shall be inserted.

16. Amendment of rule 47.—In sub-rule (1) of rule 47 of the said rules, for the words “30 days after” the words “fifteen days and not more than thirty days from the date of” shall be substituted.

17. Substitution of rule 48.—For the existing rule 48 and 49 of the said rules the following shall be substituted, namely:—

“48 (1) An application for refund of any amount admissible under section 18 shall be made to the appropriate Assessing Authority and shall contain the grounds on which the refund is claimed.

(2) Where the refund of tax is claimed in respect of any declared goods, sale or purchase of which has been subjected to tax under the Act prior to the sale of such goods in the course of inter-State trade or commerce and in respect of which tax under the Central Sales Tax Act, 1956, has been paid, the dealer who effected the inter-State sale of such goods shall make an application for refund in form XXXV and append thereto the following documents, namely:—

(i) Certificate in Form XXXIV in respect of each transaction from the registered dealer who paid tax under the Act on an earlier transaction of sale or purchase of the same goods;

(ii) A copy of the return in Form S.T.VIII or Form S.T.IX or both, as the case may be for the period during which the deduction under para (IV) or (V) of such-section (3)(a) of section 6 was claimed by him;

(iii) a copy of the Central Sales Tax Return in Form I for the said period;

(iv) such other documents or evidence as the Assessing Authority may require for his satisfaction that the tax leviable on such goods under the Act has been paid and goods in respect of which the refund is claimed were subsequently sold in the course of inter-State trade or commerce and charged to tax and the tax levied under the Central Sales Tax Act, 1956, has been paid.

(3) Where the dealer is unable to identify the goods purchased with the goods resold it shall be presumed that the goods purchased have been resold in the chronological order in which they were acquired.”

18. Substitution of rule 49.—For the existing rule 49, the following shall be substituted namely:—

“49. When the Assessing Authority is satisfied after such scrutiny of accounts and such enquiries as it considers necessary that the claim for refund is admissible, he shall determine the amount of refund due and shall—

- (i) record an order sanctioning the refund if the amount to be refunded does not exceed two thousand rupees; and
 - (ii) submit the record of the case together with his recommendations to the officer in charge of the district for orders if the amount to be refunded exceeds two thousand rupees.
- (2) When an order for the refund of any amount has been made, the officer incharge of the district—
- (i) shall, if the dealer desires payment in cash issue to him a refund payment order in Form S.T.XIX-A for such amount as may remain after adjusting the recovery of any amount due from the dealer for which a notice has already been issued to the dealer.
 - (ii) if the dealer desires payment by adjustment against any amount subsequently payable by him the officer incharge of the district or the appropriate Assessing Authority shall issue refund adjustment order in form S.T.XIX authorising the dealer to deduct the sum to be refunded from the amount payable by him in respect of the period for which a return is to be filed subsequent to the issue of such refund adjustment order or from any amount determined to be payable by him subsequently. After allowing adjustment the officer incharge of the district or the Assessing Authority, as the case may be, shall cause a refund adjustment order to be cancelled
- (3) Where a refund payment order or a refund adjustment order is issued the authority issuing such order shall simultaneously record an order sanctioning the interest payable, if any, under section 18 on such refunds specifying therein, the amount of refund the payment of which was delayed, the period of delay for which such interest is payable and the amount of interest payable by the State Government and shall communicate the same to the dealer to whom the interest is payable and also to the commissioner stating briefly the reasons for the delay in allowing therefund. Where an order for the payment of interest on delayed refund under this rule has been made, the sanctioning authority shall issue to the dealer interest payment order in Form ST-XIX-B".

19. Omission of rule 51.—The existing rule 51 of the said rules shall be omitted.

20. Amendment of rule 53.—In rule 53 of the said rules:—

- (a) for the word and figure "Rs.10" the word and figure "Rs.25" shall be substituted; and
- (b) in clause (V) the word "and" shall be omitted and after the clause (V) so amended the following clause (V-A) shall be inserted:—

"(V-A) show the sales tax/the purchase tax and surcharge involved; and"

21. Insertion of new rule 60-A.—After rule 60 of the said rules the following new rule 60-A shall be added namely:—

"60-A. rules in relation to furnishing of security, the deposits, payments, assessments, re-assessment imposition of penalty, appeals, revisions and recovery of tax under the Act shall apply *mutatis-mutandis* to surcharge levied under section 6-A."

22. Amendment of rule 61.—In sub-rule (3) of rule 61 of the said rules for the words "tax" wherever it occurs, the words "tax or surcharge" shall be substituted.

23. Amendment of rule 66.—In sub-rule (1) of rule 66 and rule 70 of the said rules for the word "tax" wherever it occurs the words "tax and surcharge" shall be substituted.

24. Amendment of Form S.T.III.—In paragraphs 4 and 6 of the ST. Form III for the word “tax”, wherever it occurs the words “tax or surcharge” shall be substituted.

25. Amendment of Form S.T.IV.—In paragraph 6 of the Form S.T. IV for the word “tax” the words “tax or surcharge” shall be substituted.

26. Amendment of Form ST VII.—In form ST VIII.—

- (a) In column 3 for the words “luxury goods” the words “Schedule A Goods” shall be substituted;
- (b) after item “H” the following item “H-H” shall be inserted, namely:—
“H-H(i) Amount of surcharge payable,
(ii) Amount of interest payable,
- (c) after item “J” the following item “JJ” shall be inserted, namely:—
“JJ(i) Amount of surcharge paid;
(ii) Amount of interest paid”; and
- (d) in item “K” after the word “tax” the sign and the words “surcharge and interest” shall be inserted.

27. Amendment of Form ST.IX.—In Form S.T. IX:—

- (a) after item “D” the following item “DD” shall be inserted, namely:—
“DD(i) Amount of surcharge payable,
(ii) Amount of interest payable”.
- (b) after item “F” the following item “FF” shall be inserted, namely:—
“FF(i) Amount of surcharge paid;
(ii) Amount of interest paid”; and
- (c) in item “G” after the word “tax” the sign “,” and the words “surcharge and interest” shall be inserted.

28. Amendment in form ST.X.—In form ST. X:—

- (a) in each of the foils marked ‘A’, ‘B’ and ‘C’ in column 3 after item (i) the following items (ii) and (iii) shall be inserted and the existing items (ii), (iii), (iv) and (v) shall be renumbered as items (iv), (v), (vi) and (vii) respectively:—
(ii) Surcharge under section ‘A’.
(iii) Interest (if any).
- (b) in Foil marked ‘D’ for the words and sign “tax/penalty” the words and signs “tax/surcharge/interest (if any)/penalty” shall be substituted.

29. Amendment in form ST.IX.—In the table to Form S.T. XI Challan after item (ii) the following item (iii) shall be inserted, namely:—
(iii) Surcharge under section 6-A.”

30. Amendment in Form ST. XIV.—For the existing entries in column (5) and (6) of the Form ST. XIV the following entries shall be substituted, namely:—

<i>Sales Tax</i>	<i>Purchase tax</i>	<i>Surcharge</i>	<i>Interest</i>	<i>Additional Sales Tax</i>
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<i>Additional purchase tax</i>

<i>Additional Surcharge</i>

<i>Interest</i>

31. Amendment in Form ST.XV.—For the existing entries in columns 4, 6, 8 and 13 of the form SIT XV the following entry shall be substituted, namely:—

Sales Tax
Purchase Tax
Surcharge
Interest.

32. Amendment in Form ST XVIII.—For the existing item 'B' in form ST.XVIII the following item "B" shall be substituted, namely:—

"B"	(1) Tax assessed Rs.	..
	(2) Surcharge payable Rs.	..
	(3) Interest accrued Rs.	..
	(4) Penalty imposed Rs.	..
Total B		..
Less amount paid already Rs.		
Net amount due		Rs. ..

33. Insertions of new forms ST XIX-A and ST.XIX-B.—In the the said rules, after form ST XIX the following forms ST XIX-A, and ST XIX-B shall be inserted, namely:—

S.T. XIX-A

REFUND PAYMENT ORDER

(See rule 49 of the Himachal Pradesh General Sales Tax Rules, 1970)

Book No.	Voucher No.	Book No.	Voucher No.
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GOVERNMENT OF HIMACHAL PRADESH

General Sales Tax/Central Sales Tax Refund order (Counter foil) order for refund of tax

Refund payable to.....

Assessing record No....for the year.....

Date of order directing refund.....

Amount of refund.....

Number in Demand and Collection Register showing collections of amount regarding which refund is made:.....date of

Deposit of amount.....

Name of Treasury/Sub-Treasury in which deposited.

Total amount deposited out of which refund is ordered.....

Signature of Assessing Authority.

Signature of recipient of the Voucher.....

Date of encashment in the State of Bank of India State Bank of Patiala.....

General Sales Tax/Central Sales Tax Refund order

order for refund of tax

Payable at the State Bank of India/State Bank of Patiala within three months of date of issue.

To

The Officer Incharge.
State Bank of India/State Bank of Patiala.

- Certified that with reference to the assessment.....record of.....for the year.....No.....a refund of Rs.(Rupees) is due to.....
- Certified that the tax concerning which this refund is ordered has

Voucher No.

Book No. Voucher No.

Note.—A note to this effect has been kept in the Demand and Collection Register to avoid double payment.

(Signature with Seal)
Assessing Authority.

- been credited in the treasury on under the head.....
3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.
 4. Please pay to the sum of Rs. (Rupees) on account of the above refunds.
Place
Date

(Signature with Seal)
Assessing Authority.

Received payment Rs.
only claimants signature
Date.

Officer-in-charge, Bank

Date

FORM S.T. XIX-B

(See rule 49)

Interest Payment Order

Interest Payment order

Counter foil

Book No..... Voucher No..... Book No..... Voucher No.....

*Interest on delayed refund**Interest on delayed refund.*

Order for payment on interest on delayed refund under the Himachal Pradesh General Sales Tax Act, 1968.

Interest on delayed refund payable to
..... Registration Certificate
No.....Date of order directing the payment of interest on delayed refund
Amount of delayed refund on which interest is claimed or payable Rs.....

Order for payment of interest on delayed refund under the Himachal Pradesh General Sales Tax Act, 1968, payable at the Government Treasury within three months of the date of issue.

To

- The Treasury Officer
- (1) Certified that with reference to the assessment appeal record bearing registration Certificate No.....

<i>Interest on delayed refund</i>	<i>Interest on delayed refund</i>
Amount of interest to be paid or delayed refund Rs.....	for the period from..... 19.....to.....19..... an amount of Rs.....is.....was refunded to.....
The amount is debit able to head.....	(2) Certified that the payment of the said refund was delayed for the period of.....and that the dealer has claimed interest admissible to him under section 18(3) of the Himachal Pradesh General Sales Tax Act, 1968, for the delay in granting the refund.
Signature	
Designation.....	
Date.....	(3) Certified that the dealer is entitled to Rs.....as the interest on the delayed refund and that on order for payment of interest has been entered in the original file of assessment under my signature Date.....
Signature of the recipient of the voucher	Signature..... Designation date of encashment in Government Treasury.
Date of encashment in the Government Treasury.	Date..... Place..... Pay rupees.....,.....only The..... 19..... Treasury Officer Received payment.
	Claimant's signature or his agent's signatures."

34 Amendment in Form

S.T. XXIII.—For the existing item "B" in form S.T. XXII the following item "B" shall be substituted, namely:—

- | | |
|----|-------------------------------|
| B. | (1) Tax assessed.....Rs. |
| | (2) Surcharge payable.....Rs. |
| | (3) Interest accrued.....Rs. |
| | (4) Penalty imposed.....Rs. |

Total of B

Less amount already paid.....Rs.
Net amount due.....Rs.

35 Amendment in

Form S.T. XVII.—In form S.T. XVII-B of the said rules, for the words and sign "tax/penalty" wherever these occur the words "tax, surcharge, interest or penalty" shall be substituted.

36 Insertion in

Form S.T. XXIX-B.—After the existing form S.T. XXIX-A' the following new form 'XXIX-B' shall be inserted, namely:—

FORM S.T. "XXIX-B"

LIST SHOWING PURCHASES OF GOODS OUTSIDE THE HIMACHAL PRADESH OR IN THE COURSE OF INTER STATE TRADE OR COMMERCE OR IMPORT INTO THE TERRITORY OF INDIA TO BE FURNISHED BY A DEALER WITH THE RETURN IN FORM S.T. IX

(See rules 30 and 32-A of the Himachal Pradesh General Sales Tax Rules, 1970)

I,.....holder of registration certificate No.....furnish below the particulars of goods that have been purchased outside the Himachal Pradesh and/or in the course of inter-State trade or commerce and/or in the course of import into the territory of India, during the year/quarter/month ending.....for which deductions have been claimed under rule 30 of the said rules.

Sl. No.	Number and date of cash memo. or bill issued, if any	Description of goods	Quantity or weight of goods	Value of goods
1	2	3	4	5

Number and complete address of the seller with R.C. No. under the Central Sales Tax Act, if any	Number and date of the declaration Form "C" if any, against which goods were imported	Name of the railway (airport, steamer or ferry station) road transport companies office or post office from where goods were despatched	Number and date of the receipt issued by the railway (airport steamer or ferry), post office or road transport company
6	7	8	9

Place.....

Full Signature.....

Date.....

and complete address of the dealer or his authorised agent.

B. C. NEGI,
Secretary.